

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 459: SPECIAL FUEL TAX ACT**

**§3219. PURPOSE**

The tax imposed by this chapter is levied for the purpose of providing revenue to be used by this State to defray in whole or in part the cost of constructing, widening, reconstructing, maintaining, resurfacing and repairing the public highways of this State and the cost and expense incurred in the administration and enforcement of this chapter, and for no other purpose whatsoever. [1983, c. 94, Pt. D, §6 (NEW) . ]

**SECTION HISTORY**

1983, c. 94, §§D6,9 (NEW). 1985, c. 127, §1 (AMD).

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